Form **6069**

(Rev. June 2005)

Department of the Treasury
Internal Revenue Service

Return of Excise Tax on Excess Contributions to Black Lung Benefit Trust Under Section 4953 and Computation of Section 192 Deduction

OMB No. 1545-0049

NOT Open for Public Inspection

For calendar year , or fiscal year beginning				, and ending		
Operator's name				Employer identifica	ation number	
Number, street, and room or suite no. (or P. O. box number)				If address changed,	check here	
City or	town, s	state and ZIP code				
Name of related section 501(c)(21) trust				Employer identifica	ation number of related t	rust
Sche	edule	Worksheet for Computing the Section 192 Dedi	uction by	/ Coal Mine Ope	erators	
a b c d l 2a l b c 3	filed of The a 10 tax Any of the Enter Enter Enter purpo Enter Subtra	the amount necessary to fund (with level funding) the remaining or expected to be filed by, or on behalf of, past or present employed experage remaining working life of miners currently employed expers	ees of the of 1a 1b 1c 1d 2a 2b 2b 2c 2c 2c 2c 2c	operator based on:	1e 2c 3 utions Under Sect	ion 192
b (c (2)	Opera tax ye Subtra Exces	ibutions made to section 501(c)(21) trust for operator's tax year ator's maximum allowable deduction under section 192 for ear (enter amount from Schedule A, line 3)	1a 1b 1c 2		3	
4 / i	Total (add lines 1c and 2)					
7 8	Exces Tax d	(add lines 4 and 5)	less than or money	zero, enter -0-) order payable to	8	
Pleas Sign Here	se	Under penalties of perjury, I declare that I have examined this return, including and belief, it is true, correct, and complete. Declaration of preparer (other than Signature of person filling return	accompanyir	ng schedules and statem	ents, and to the best of my of which preparer has any l	knowledge knowledge.
Paid Prepa Use O		Preparer's signature Firm's name (or yours if self-employed) and address		ZIP code ▶	Date	

Form 6069 (Rev. 6-2005)

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form. Form 6069 is primarily a worksheet (Schedule A) used to determine the maximum allowable income tax deduction (under section 192) for contributions made by coal mine operators to tax-exempt black lung benefit trusts. The form is also used to determine the amount of excise tax imposed under section 4953 for contributions that are more than the maximum allowable deduction (see Schedule B).

Who Must File. Any person who has incurred liability for the excise tax on excess contributions under section 4953 must file a return on Form 6069. File Form 6069 only to report the excise tax liability figured on Schedule B. Do not file it if only Schedule A is completed.

When and Where To File. File Form 6069 by the 15th day of the 5th month after the end of your tax year. If the regular due date falls on a Saturday, Sunday, or legal holiday, file on the next business day. File it with the Internal Revenue Service, 201 W. River Center Blvd., Covington, KY 41011.

To request an extension of time to file Form 6069, file Form 8868, Application for Extension of Time To File an Exempt Organization Return.

Accounting Methods. Use the accounting method regularly used in keeping your books and records.

Accounting Period. Complete the return on the basis of your established accounting period. If you do not have an established accounting period, use the calendar year.

Penalties and Interest. There are penalties for late filing, willful failure to file, and for filing fraudulent returns and statements. See sections 6651, 7203, 7206, and 7207.

Interest at the annual rate provided by law is charged on any tax shown on line 8, Schedule B, that is not paid by the due date of the return.

Definitions

The term "Black Lung Acts" refers to Part C of Title IV of the Federal Mine Safety and Health Act of 1977, and any state law that provides compensation for disability or death due to pneumoconiosis (black lung disease). A black lung benefit claim is a claim for compensation for disability or death due to pneumoconiosis under the Black Lung Acts.

Unless otherwise indicated, the term "trust" as used in the instructions means the tax-exempt section 501(c)(21) trust or trusts to which you made contributions for which you claimed a deduction under section 192.

Specific Instructions

No deduction is allowed under section 192(a) for any contribution to a trust other than a contribution in cash or in items in which the trust may invest under section 501(c)(21)(A)(ii)(II).

Payments made for a particular tax year that are made no later than the due date (including extensions) of your income tax return for that tax year are considered to have been made on the last day of that tax year.

Period To Be Covered by Return. Fill in the spaces at the top of the form to show the calendar year or fiscal year of the accounting period you are reporting.

Name and Address. Enter your name, address, and employer identification number in the appropriate spaces. In the spaces for the name and employer identification number of the related trust, enter the identifying information for the black lung benefit trust to which you made excess contributions.

Rounding Off to Whole-Dollar Amounts. You may show the money items on the return and accompanying schedules as whole-dollar amounts. To do so, drop any amount less than 50 cents and increase any amount from 50 cents through 99 cents to the next higher dollar. For example, \$1.39 becomes \$1 and \$2.50 becomes \$3.

If you have to add two or more amounts to figure the amount to enter on a line, include cents when adding the amounts and round off only the total.

Schedule A

If you are completing Schedule A only to figure the maximum allowable deduction and do not owe tax on excess contributions, keep this form with your records instead of filing it with the IRS.

Line 1. The determination of amounts necessary to cover payments for claims made under the Black Lung Benefits Acts of 1977 must be based on reasonable actuarial assumptions. On lines 1a, 1b, and 1c, enter the annual amounts you need to fund (with level funding) all claims against you that were filed or expected to be filed by, or on behalf of, past or present employees for compensation because of disability or death, due to pneumoconiosis, under the Black Lung Acts.

Line 2a. Enter the total amount paid during the year for any combination of the following:

- All administrative and other incidental expenses of operating the trust and processing claims against you (including legal, actuarial, and trustee expenses). For expenses attributable to the purposes set forth in section 501(c)(21)(A)(i)(IV), include only the portion allowed by section 501(c)(21)(C).
- All direct payments by the trust for claims against you.
- All payments of premiums exclusively for insurance to cover your liability for claims filed under the Black Lung Acts.
- All payments of accident and heatlh benefits for retired miners and their spouses and dependents to the extent allowed by section 501(c)(21)(C).

Line 2b. Enter the fair market value of the trust's assets at the beginning of your tax year.

Schedule B

Complete Schedule B only if your contributions to black lung benefit trusts for the current tax year are more than the maximum allowable deduction under section 192 or if you made excess contributions in the preceding tax year that are carried over to the current tax year. The contributor must pay a tax in the current tax year on excess contributions carried over from the preceding tax year unless the trust returns the excess contributions to the contributor or the contributor offsets excess contributions by reduced contributions in the current tax year.

Line 1a. When an excess contribution is made to a section 501(c)(21) trust in the current tax year and the trust returns part or all of the current year's excess contribution in the same year, show only the net contribution for the year on this line (i.e., current year's contribution less current year's excess contribution returned). At your request, a black lung benefit trust will repay excess contributions (but not more than the excess) made to the trust for a tax year. The repayment is not an act of self-dealing or a taxable expenditure reportable on Schedule A (Form 990-BL).

Line 2. Enter excess contributions carried over from Schedule B, Form 6069 for the previous year.

Line 5. Enter excess contributions carried over from the prior tax year that were returned to the contributor in the current tax year.

Line 7. Excess contributions entered on this line are carried over to the following tax year and treated as a contribution for that tax year.

Signature

If you are filing for a corporation, the return must be signed by the president, vice president, treasurer, assistant treasurer, chief accounting officer or any other officer (such as tax officer) authorized to sign. If you are filing for a partnership, one general partner must sign. If you are filing for a sole proprietorship, the owner must sign.

If a receiver, trustee in bankruptcy, or assignee is in control of the operator's property or business, that person must sign the return.

The return must also be signed by any person, firm, or corporation that prepared the return. If the return is prepared by a firm or corporation, it should be signed in the name of the firm or corporation. The signature of the preparer is not required if the return is prepared by your regular, full-time employee.

Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. Section 4953 imposes a tax on excess contributions to a Black Lung Benefit Trust. You are required to give us the information. Section 6109 requires you to provide your taxpayer identification number (EIN or SSN). We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. Failure to provide this information in a timely manner, or providing false information, may subject you to penalties Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia for use in the administration of their taxes. We may also disclose this information to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send the tax form to this office. Instead, see When and Where To File above.